



Audit Presentation
August 17, 2026





Overview of Audit Process

Required Communications

Audit Results

Financial Results



Responsibilities Under Audit Standards

Auditor Responsibilities

- Audit Your Financial Statements
- Understand Controls in Place for
 - Financial Reporting
 - Compliance with Requirements of Grants
- Test Compliance with Matters that
 - Impact Financial Statements
 - Are Required for Major Programs
- Report Matters as Necessary
- Nonattest Services
 - Financial Statement Assistance
 - 990 Preparation



Responsibilities Under Audit Standards

Client Responsibilities

- Prepare Financial Statements
- Board Oversight
- Establish and Maintain Controls
- Confirm Representations
- Nonattest Services
 - Designate Individual with Skill, Knowledge or Experience



Required Communications

Items to be Communicated	Auditor's Response
<u>Qualitative aspects of accounting practices</u> The auditor should express their views about the qualitative aspects of the Agency's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.	• Significant accounting policies are described in Note 1 of the financial statements. No new policies were adopted this year. • Estimates significant to the financial statements include: – Allocations of functional expenses, – Depreciation of property and equipment – Allowance for doubtful accounts – Unallowed costs – Fair value of investments

Required Communications

Items to be Communicated	Auditor's Response
<u>Difficulties encountered in performing the audit</u> <u>Consultation with other accountants</u> When the auditor is aware that management has consulted with other accountants about significant accounting or auditing matters, the auditor's views about the subject of the consultation should be communicated to those charged with governance.	• We encountered no difficulties in performing and completing the audit. • To our knowledge, no such consultations were made by management regarding significant accounting or auditing matters.

Required Communications

Items to be Communicated	Auditor's Response
<u>Significant audit adjustments and uncorrected misstatements</u> Material, corrected misstatements that were brought to the attention of management as a result of audit procedures should be communicated to those charged with governance. Additionally, any uncorrected misstatements, other than those the auditor believes are trivial, should also be communicated.	• There were no adjustments made to the original trial balance presented to us at the beginning of our audit. • There were no immaterial adjustments noted as a result of our audit procedures.


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CERTIFIED PUBLIC ACCOUNTANTS

Audit Results

Reports

Financial Statements

Internal Control Over Financial Reporting
and Compliance

Single Audit (Federal and State)
Compliance
Internal Control Over Compliance

Financial Results

Results

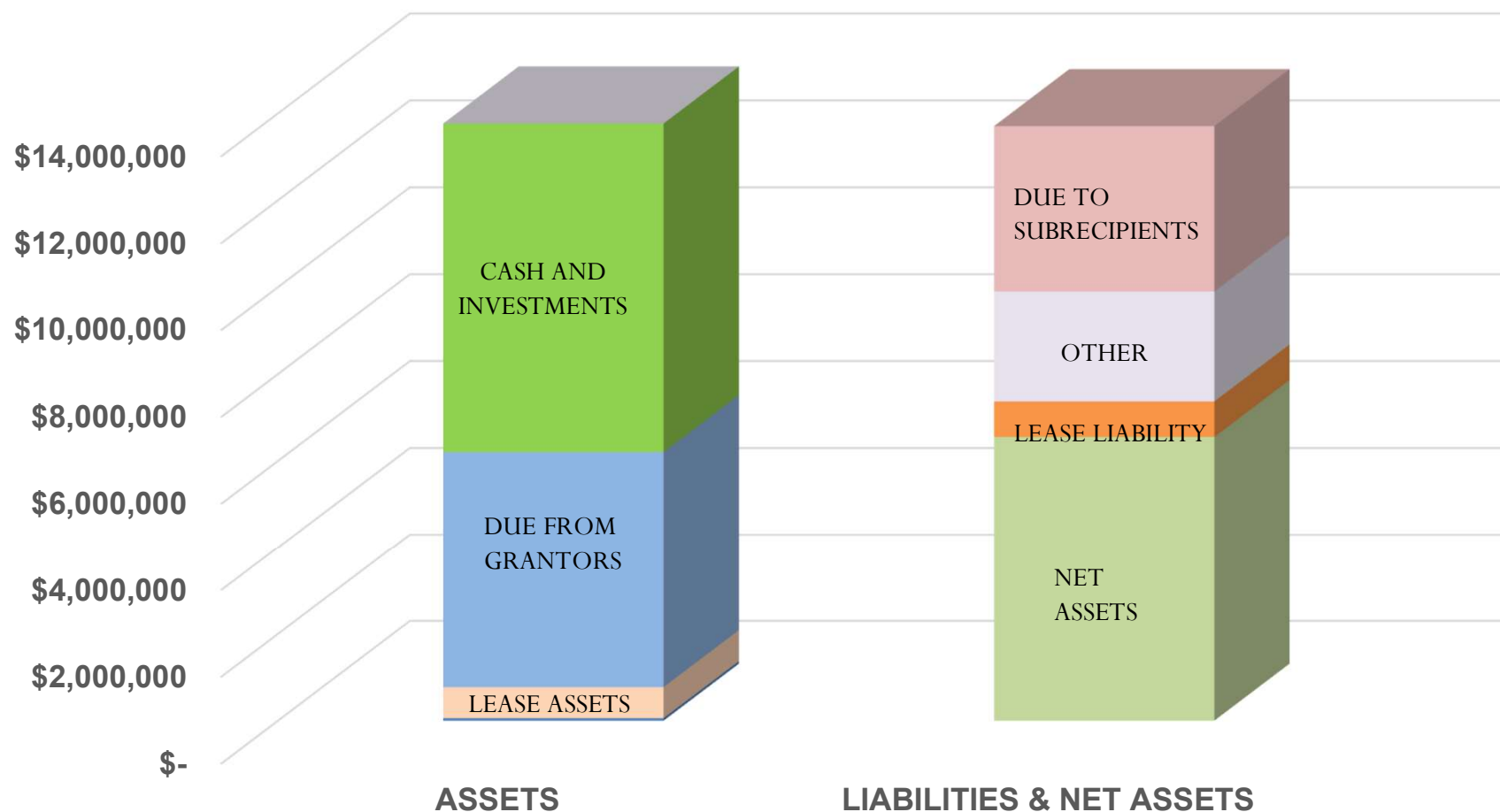
Unmodified Report (Clean Opinion)

No Instances of Noncompliance Noted

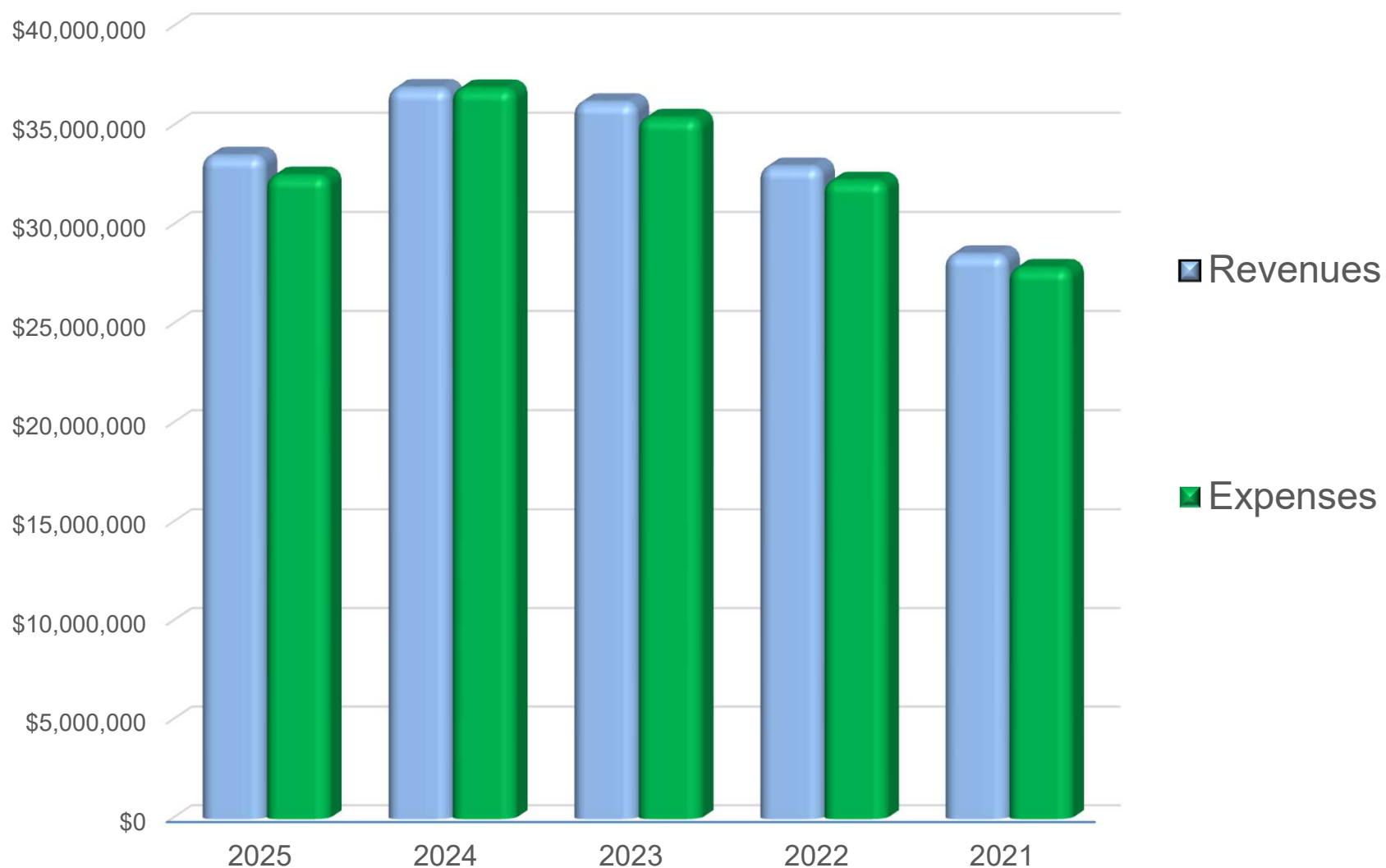
Unmodified Report (Clean Opinion)

Discussion to Follow

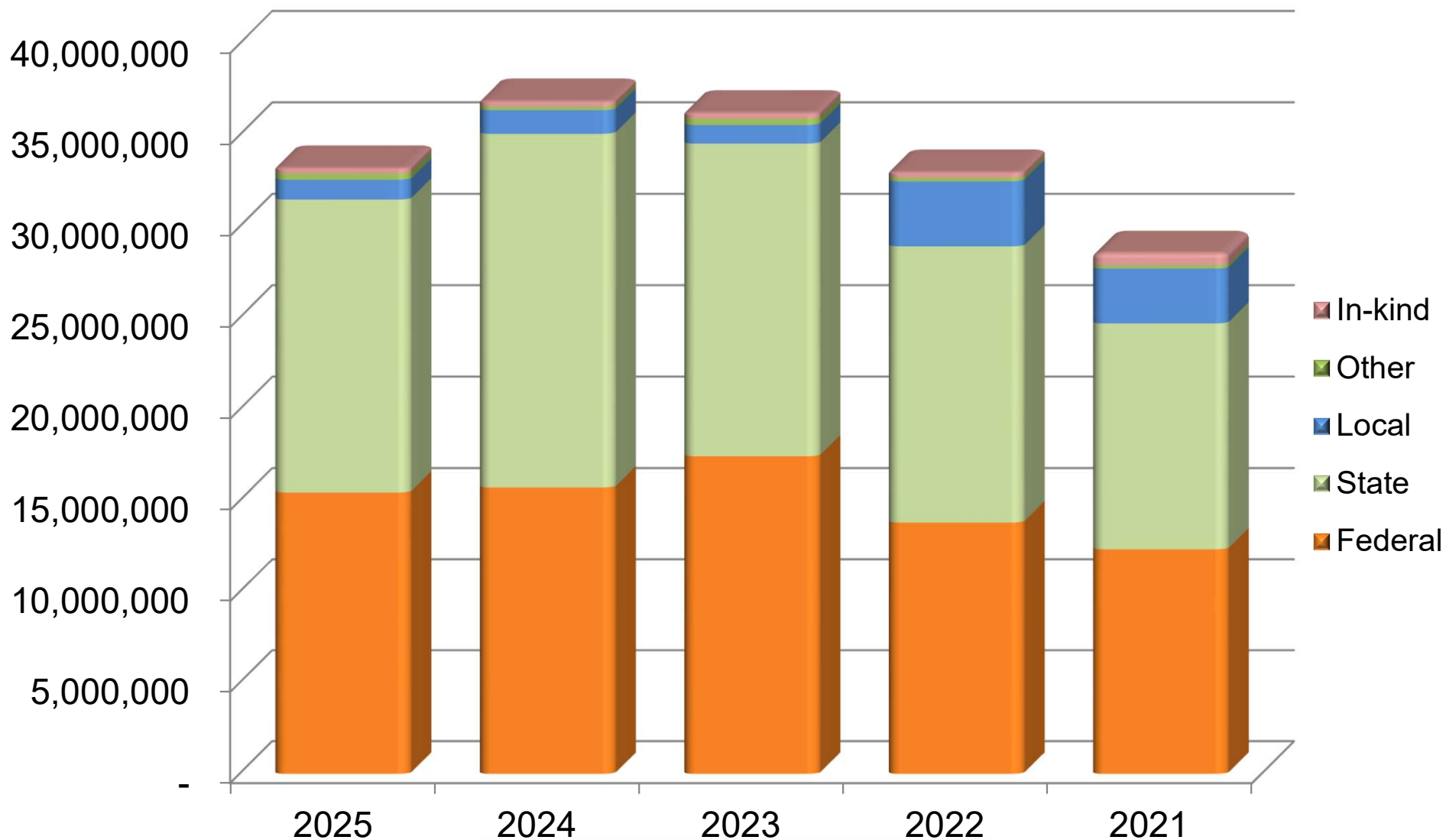
Statement of Financial Position



Revenues and Expenses

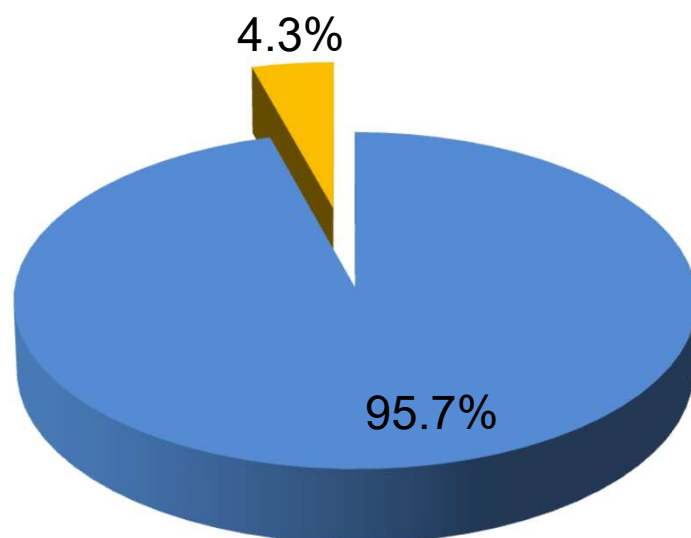


Sources of Revenue

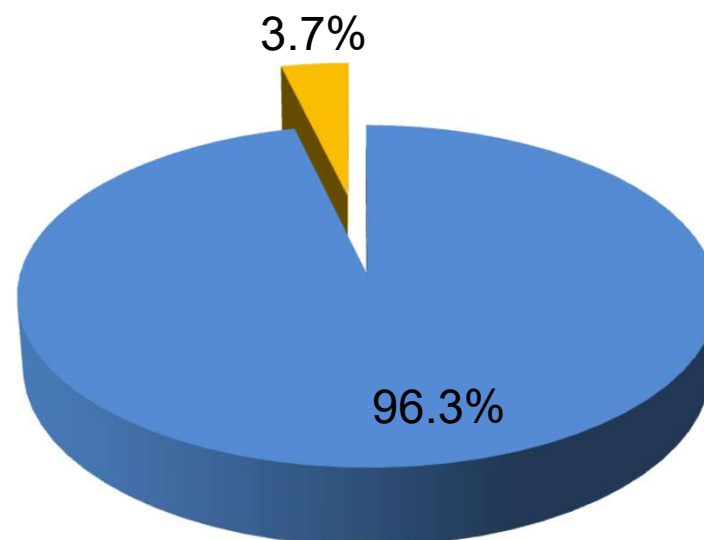


Functional Expenses

2025

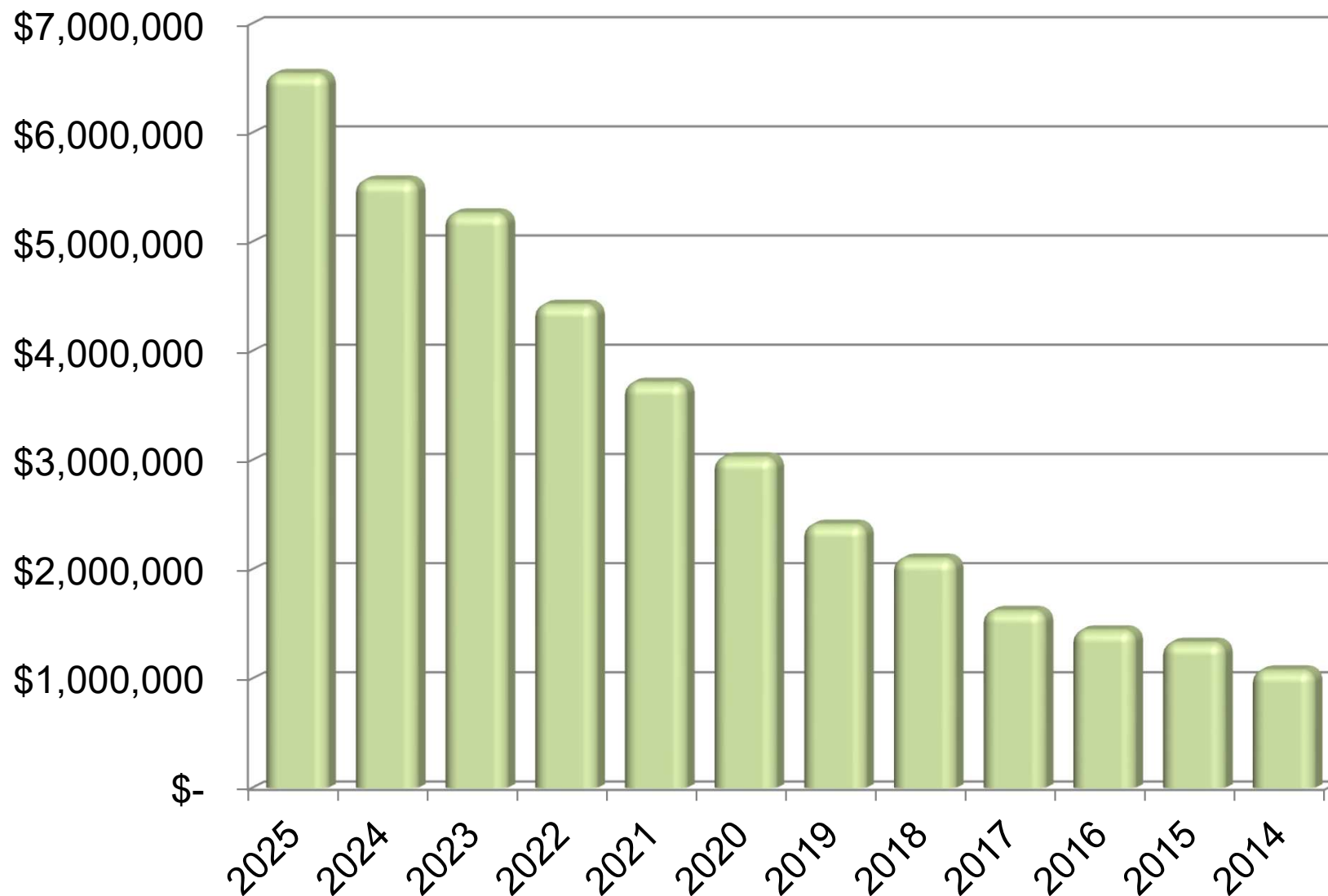


2024



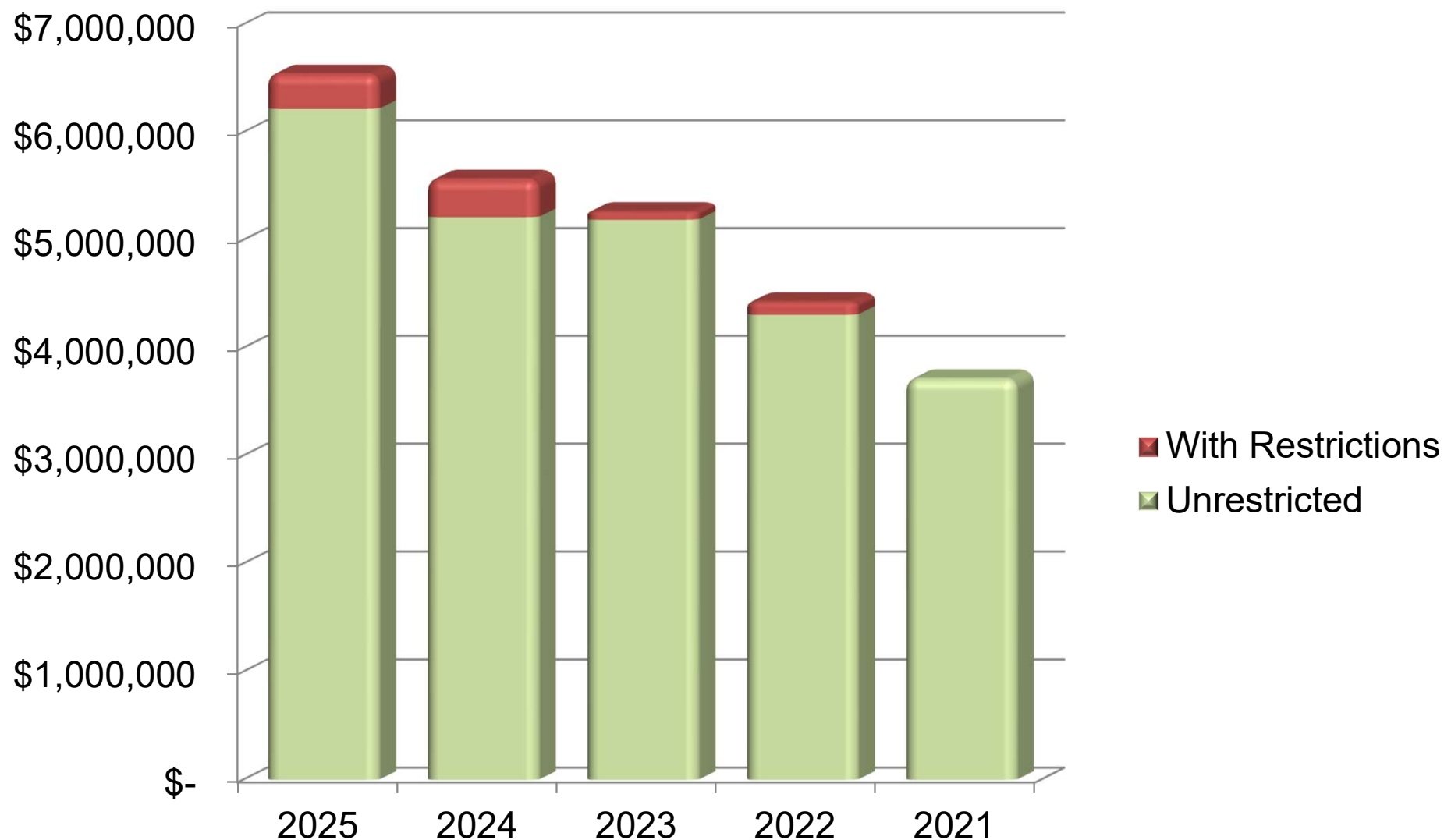
- Program Services
- Management & General

Total Net Assets



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Net Asset Breakdown



Persons Served by Funding Source

(Unaudited)

	<u>2025</u>	<u>2024</u>	<u>Difference</u>
Local Service Programs	6,413	5,458	955
Older Americans Act Title IIIB	20,515	20,104	411
Older Americans Act Congregate Dining	3,437	2,946	491
Older Americans Act Home Delivered Meals	2,863	3,116	(253)
Older Americans Act Health and Wellness	701	664	37
Older Americans Act Caregiver Program	100	137	(37)
Older Americans Act Grandparents	33	50	(17)
Older Americans Act / Outreach	6,710	2,018	4,692
Emergency Home Energy Assistance for the Elderly Program (EHEAP)	500	382	118
Alzheimer's Disease Initiative	348	429	(81)
Community Care for the Elderly (CCE)	13,084	10,002	3,082
Home Care for the Elderly (HCE)	315	310	5
ADRC Medicaid Assistance MAC and MWS	8,926	8,505	421
Senior Community Health Program	-	131	(131)
Serving Health Insurance Needs of Elders (SHINE)	4,694	4,798	(104)
Medicare Improvements for Patients & Providers Act (MIPPA)	4,299	3,728	571
Senior Medicare Patrol (SMP)	4,152	4,628	(476)
Veteran Directed Home and Community Based Services	145	153	(8)
Community Block Grant Chore Services	30	-	30
Diapers for Dignity	2,553	2,113	440
Unmet Needs	37	108	(71)
Pet Support	-	177	(177)
Robotic Pets	-	24	(24)
U-Connected	-	91	(91)
Housing Assistance	48	1,991	(1,943)
Hurricane Resiliency	61	-	61
Disaster and Toiletry Kits	620	-	620
Total Persons Served by Funding Source	<u>80,584</u>	<u>72,063</u>	<u>8,521</u>